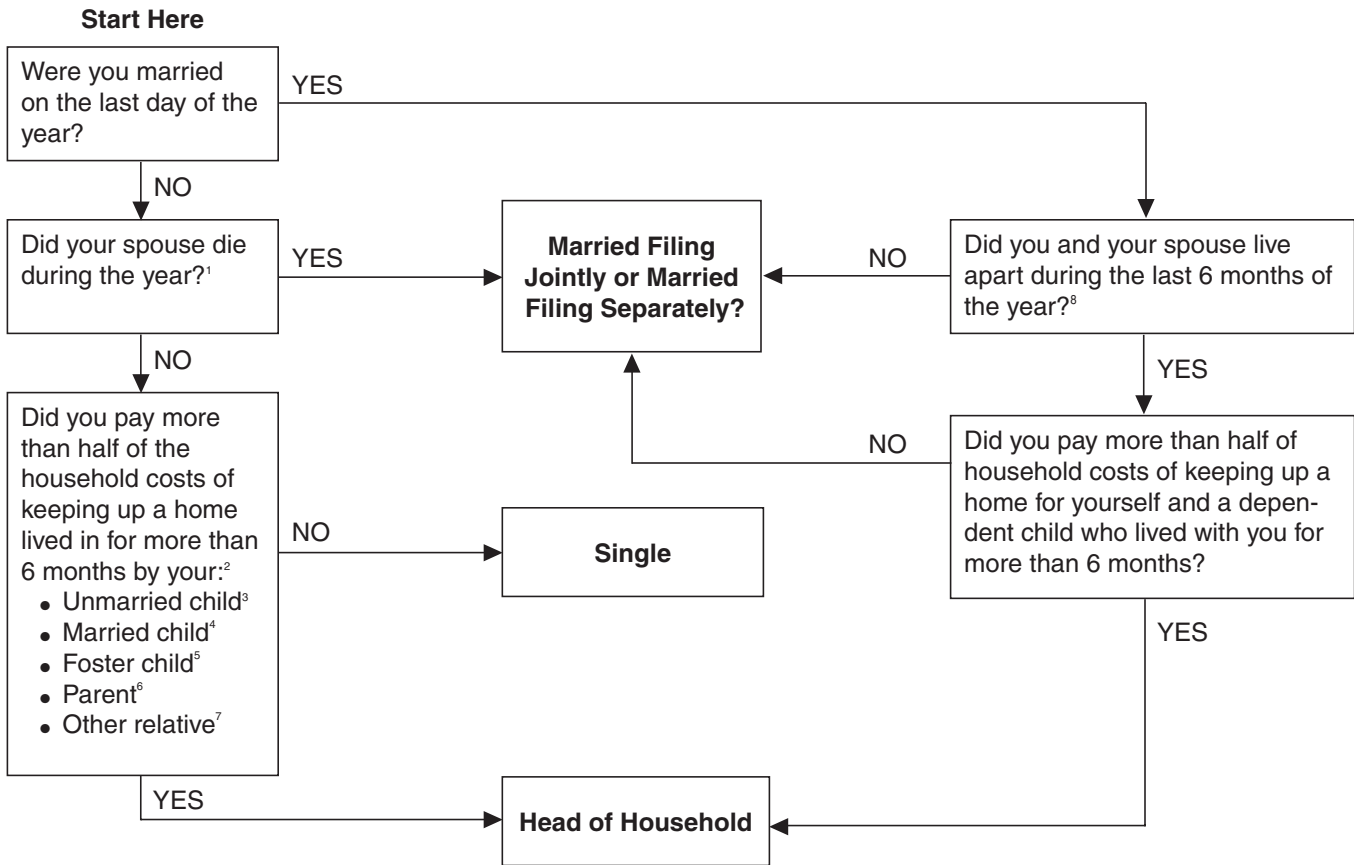


Determination of Filing Status



¹ If you paid over half of household costs for a dependent child, you can file as Qualifying Widow(er) for 2 years after the death of your spouse.

² See Pub. 17, *Filing Status*, for rules applying to birth, death, or temporary absence during the year.

³ An unmarried child includes grandchild, stepchild, or adopted child.

⁴ A married child includes grandchild, stepchild, or adopted child, but the child is not a qualifying person unless you can claim an exemption for the child. If you could claim an exemption for the child, except that the child's other parent claims the exemption under the special rules for a noncustodial parent, then the child is a qualifying person.

⁵ A foster child must live with you for the entire year, and you must be able to claim an exemption for the individual.

⁶ A parent does not have to live with you if you paid more than half the cost of keeping up their main home for the entire year, but you must be able to claim an exemption for the parent.

⁷ Other relatives include grandparent, brother, sister, stepbrother, stepsister, half brother, half sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law and, if related by blood, uncle, aunt, nephew, or niece. You must be able to claim an exemption for any of these individuals. A qualifying person must be a person on this list.

⁸ Military deployment/TDY is a temporary absence and he/she is considered to have lived in your home.